



## **Donating to the Utah State Historical Society**

Donors to the Utah State Historical Society can claim an income deduction. Donors are strongly encouraged to consult their own personal tax professionals about the deductibility of their donation.

The Utah State Historical Society can “receive gifts, donations, bequests, devises, and endowments of money or property, which shall then become the property of the State of Utah” (Utah Code Ann. 9-8-2007(1)(b)(LexisNexis 2013).

A donation to the Historical Society qualifies for an income tax charitable contribution donation deduction. Internal Revenue Code section 170(a)(1) provides that “there shall be allowed as a deduction any charitable contribution (as defined in subsection (c) payment of which is made within the taxable year.”

Utah law does not provide its own itemized income tax deduction for this type of donation. However, the federal itemized deduction flows through the Federal Individual Income Tax return to the Utah Individual Income Tax return to benefit the taxpayer. Utah tax law allows a nonrefundable tax credit, subject to several modifications, with the calculation beginning with the itemized deductions on the Taxpayer’s Federal Income tax return, including the section 170 deduction discussed above. (See Utah Code Ann. 59-10-1018(2) – non-refundable tax credit with Utah phase-out.)

Thus, the federal deduction flows through to the Utah Income Tax return, as modified by Utah law, in the form of a credit.

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